

WASHINGTON STATE DEPARTMENT OF REVENUE

SPECIAL NOTICE

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Tax Application Change on the Transfer of Used Park Model Trailers

To provide tax equity for sales of used park model trailers, the Legislature enacted Substitute House Bill 2184, effective August 1, 2001. This legislation provides the same tax treatment to sales of permanently sited park model trailers that is provided on sales of used mobile homes. Three different instances and their tax applications are described below.

1) Sellers of used park model trailers that will NOT be moved pay real estate excise tax if the transfer occurs on or after August 1, 2001.

In most cases, the seller's used park model trailer will be on the county's property tax rolls. Depending on the county, the seller must file a real estate excise tax affidavit, and/or a mobile home affidavit, and pay the tax(es) at the county treasurer's office. The affidavit(s) must be completed and signed by both the buyer and the seller. The tax is based upon the selling price and varies from 1.28 to 2.78 percent depending on where the trailer is located.

2) For sales of used park model trailers that will be moved to another location, purchasers pay use tax on the transfer.

The use tax is paid to the county auditor or its sub-agent. The use tax applies to the fair market value of the park model trailer. The use tax rate can range from 7.0 to 8.8 percent depending on the location where the trailer will be moved.

3) For sales of used park model trailers that are intended to permanently remain in the same place but are not listed on a county's property tax rolls, owners or purchasers can request the assessor to place the park model trailer on the property tax rolls.

If the assessor determines that the trailer is a "park model trailer" permanently sited on the land and places it on the tax rolls, the seller pays real estate excise tax on the transfer.

Please call Linda Smith, Department of Revenue at (360) 664-2201 if you have questions concerning the taxation of the park model trailers.

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